

Exhibit 8

Michelle M. Torrey- US - U.S., City of Brockton,
Commonwealth of Mass et al
Brian Richard Kilfoyle, and Nicholas Soiviken
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Exhibit #8

<input type="checkbox"/> CORRECTED (if checked)			
<p>PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.</p> <p>Searles, Anne & Torrey Associates, Inc</p> <p>33 DOVER STREET, SUITE #124</p> <p>Brockton, MA 02301</p> <p>508-580-8440</p>		<p>OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 2023</p> <p>Nonemployee Compensation</p> <p>COPY B</p> <p>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</p>	
<p>RECIPIENT'S name</p> <p>MICHELLE M TORREY</p> <p>Street address (including apt. no.)</p> <p>294 PROSPECT ST</p>		<p>1 Nonemployee compensation \$</p> <p>2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale 3</p> <p>4 Federal income tax withheld \$</p> <p>City or town, state or province, country, and ZIP or foreign postal code</p> <p>BROCKTON, MA 02301</p> <p>Account number (see instructions)</p> <p>282501</p>	
		<p>5 State tax withheld \$</p> <p>6 State/Payer's state no. MA</p> <p>www.irs.gov/Form1099NEC</p> <p>Department of the Treasury - Internal Revenue Service</p>	

Form **1099-NEC** (Rev. 1-2022)

NAA